



Department of Taxation and Finance

Important

The information in this TSB-M concerning the real estate transfer tax, and the real property transfer gains tax, is out-of-date and provided only for historical purposes.

For current information concerning the real estate transfer tax, see [Real estate transfer tax](#).

The real property transfer gains tax was repealed for transfers of real property that occur on or after June 15, 1996. For additional information, see [TSB-M-96\(4\)R](#).

The TSB-M begins on page 2 below.

New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau

TSB-M-89 (4.1)R
Real Estate Transfer Tax
Real Property Transfer
Gains Tax
September 29, 1995

New Filing Procedures For Real
Estate Transfer Tax and Real Property
Transfer Gains Tax

Notice of Obsolescence

TSB-M-89-(4)R, issued June 19, 1989, is obsolete and should no longer be relied upon. It is now obsolete due to Tax Law changes enacted in 1990 and 1992 affecting filing requirements.

An explanation of the revised filing procedures is now included in TSB-M-95(6)-R.